



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
OFFICE OF CHIEF COUNSEL  
DEPT. 281061  
HARRISBURG, PA 17128-1061

April 28, 1994

Charles  
606 West Avenue  
Springfield, PA 19064

Re: Pennsylvania Personal Income Tax  
Tax Imposed on Resident Individuals

Dear Mr. :

This letter is a response to your correspondence of April 4, 1994 which was addressed to Jeffery S. Snavely, Chief Counsel. Mr. Snavely has ask me to respond to your letter.

In drawing a comparison between the provisions of the Internal Revenue Code and the Pennsylvania Personal Income Tax Act you have noted that 72 P.S. § 7302(a) states that:

Every resident individual, estate or trust shall be subject to and shall pay for the privilege of receiving the classes of income hereinafter enumerated in Section 303 a tax upon each dollar of income received by that resident during that resident's taxable year at the following rates . . .

A resident individual is defined at 72 P.S. § 301(p) as an:

an individual who is domiciled in this Commonwealth unless he maintains no permanent place of abode in this Commonwealth and does maintain a permanent place of abode elsewhere and spends in the aggregate not more than 30 days of the taxable year in this Commonwealth; or who is not domiciled in this Commonwealth but maintains a permanent place of abode in this Commonwealth and spends in the aggregate more than 183 days of the taxable year in this Commonwealth.

You posed the following two questions which I will quote here and follow with a response.

- (1) Are citizens of Pennsylvania subject to the Pennsylvania income tax?

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Response:

The term "citizens" is not found in the Pennsylvania Personal Income Tax Act. Only the terms "resident individual" and "nonresident individual" are used. Therefore the answer to your question is that for purposes of Pennsylvania personal income tax the term citizens has no meaning in the law. If you have further questions regarding whether someone is a resident individual under Pennsylvania tax law and provide me with the particulars of a situation, I will be happy to respond. Additionally, the instruction booklet for completion of the PA-40 contains a series of questions by which one can determine whether a person is a resident individual under Pennsylvania tax law.

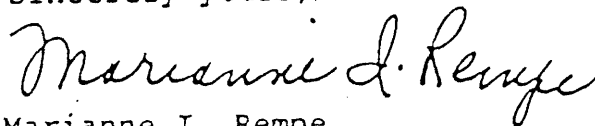
- (2) If your answer to number one above is no, then is a citizen who has been paying this tax entitled to a refund and how does he go about getting it?

Response:

If someone is not a resident, nor a nonresident who receives income from Pennsylvania sources, that person may be entitled to a refund of tax paid within three years of petitioning for a refund at the Board of Finance and Revenue.

If I may be of further assistance, please do not hesitate to contact me.

Sincerely yours,



Marianne I. Rempe  
Assistant Counsel

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